

the tax on the fertilizers. The farm groups have come forward and said, we want this tax. We're going to try to help to make the...to get this so that it is worded properly. The amendment that is before us on line 7 it states, except custom blended products. And I can tell you from experience that most of the products that we sell to the farms from a commercial fertilizer operation are custom blended. You take liquids and add pesticides to them. That's a custom blend. If you take some nitrogen solution and put a little bit of atrazine in it, that's a custom blend. You change it a little bit and add some phosphorus. That's a custom blend. The same thing for dry materials. In a lot of areas in the state they add material to anhydrous ammonia called ensolve (phonetic) to slow the release of nitrogen from the ammonia. That's a custom blend. If you leave this in here, every bit of fertilizer that gets sold, I'll guarantee you, will be custom blended. And I understand that it's being talked about. And the second thing is that I don't believe that LB 1063 has an E clause, at least in the green copy or in any of the amendments I have seen. Therefore, I don't believe it would be proper, nor would you legally be able to impose the tax April 1. But I intend to help with the reconsideration and vote for the amendments and then vote to have it reattached because it seems that the agricultural community has asked for this tax. Thank you, Madam President, but those are the two things that I think we need to have questions answered about.

PRESIDENT MOUL: Thank you Senator Elmer. Senator Nelson. Senator Nelson.

SENATOR NELSON: Madam Speaker, I had a question and it's being discussed right now inside and outside of the Chamber. On the fourth line, or we'll start with the fifth, gross tonnage of all sales use or other consumption in this state of commercial fertilizers and soil conditioners except custom blended products. To we agricultural people custom blended products is a product that is mixed by the wholesaler, could be zero, 48 percent nitrogen, 10 percent phosphorus, 5 pounds of zinc and 2 pounds of manganese. That's custom blend. By exempting that we could have the local co-op spread the fertilizer for us, blend whatever we call for, whatever our soil samples ask for, and go out and spread it on our fields of which many, many farmers do and pay no tax. Now I understand that there is a technical term if it's over 5 percent and then if it has pesticides and other materials in which occasionally it does